(b) Not applicable in view of (a) above.

(c) Unearthing of black money is a continuous process. Income tax searches are conducted to detect undisclosed income. Apart from that, Voluntary disclosure schemes are also introduced from time to time, like the Voluntary Disclosure of Income Scheme (VDIS), 1997 to encourage income brought to tax in block assessments made in search cases during the Financial Years 1997-98, 1998-99 and 1999-2000 is Rs. 10,579 crores. The income declared under the VDIS, 1997 was Rs. 33,289 crores.

Cadre review of Central Excise and Customs

2615. SHRI RAMACHANDRA KHUNTIA: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that the cadre restructuring proposal for the Income Tax has already been cleared by the Union Cabinet in September, 2000, while it is yet to be placed before the Cabinet in the case of Central Excise and Customs;

(b) if so, the reasons for this dichotomy;

(c) whether Government are aware that cadre reviews are mandatory every 5 years for an organised service; and

(d) when the next review is due for the Central Excise and Customs?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI GINGEE N. RAMACHANDRAN): (a) Yes, Sir. The proposal for restructuring of Income Tax Department was, however, cleared by the Cabinet on 31st August, 2000,

(b) The Note for consideration of the Cabinet in respect of the restructuring of the Customs and Central Excise Department is yet to be finalised, in consultation with Ministries/Departments concerned.

(c) There is no such mandatory provision. The Department of Personnel and Training has laid down that cadre review of Group "A" Central Services shall be held ordinarily at the interval of every five years.

(d) The cadre review of the Customs and Central Excise service has been taken up along with the restructuring proposal.